IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

INCOME TAX REFERENCE No 2 of 1985

For Approval and Signature:

Hon'ble MR.JUSTICE R.K.ABICHANDANI
and
Hon'ble MR.JUSTICE A.R.DAVE

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1. Whether Reporters of Local Papers may be allowed to see the judgements? : YES

2. To be referred to the Reporter or not? : NO

3. Whether Their Lordships wish to see the fair copy of the judgement? : NO

4. Whether this case involves a substantial question of law as to the interpretation of the Constitution of India, 1950 of any Order made thereunder? : NO

5. Whether it is to be circulated to the Civil Judge? : NO

1 Yes
2 to 5 No

COMMISSIONER OF INCOME TAX

Versus

P P CONTRACTOR

Appearance:
MR MANISH R BHATT for Petitioner
SERVED BY RPAD - (N) for Respondent No. 1

CORAM : MR.JUSTICE R.K.ABICHANDANI
and
MR.JUSTICE A.R.DAVE

Date of decision: 10/08/2000

ORAL JUDGEMENT

(per R.K. Abichandani, J.)

The Income Tax Appellate Tribunal, Ahmedabad Bench 'C', has referred the following two questions for the opinion of this Court under sec. 256(1) of the Income-tax Act, 1961.

"1. Whether the facts and in the circumstances of the case, the Tribunal was justified in concluding that the deed of assignment dated 16.12.51 executed by the assessee did not suffer from any infirmity?

2. Whether on the facts and in the circumstances of the case the Tribunal was justified in holding that only 1/2 of the income of the residuary property of late Shri Pestonji Contractor could be taxed in the hands of the assessee?"

2. When this Reference is called out, it is pointed out to us by the learned counsel that identical questions have already been answered by this court in CIT v. P.P. Contractor reported in 192 ITR 261 against the revenue.

3. Following the said decision, both the questions referred to this court are answered in the affirmative, against the revenue and in favour of the assessee.

4. The Reference stands disposed of accordingly with no order as to costs.

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(A.R. Dave, J.)

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